

Factors Shaping the 2013-14 Budget

At the beginning of the budget process, we were presented with a \$1 million preliminary imbalance in the General Fund. At the same time we implemented Priority Based Budgeting (PBB) to help identify the county's priorities and have budget conversations based on these priorities. PBB has been implemented with great success as illustrated below:

- Balanced all Douglas County Funds
 - Funded Nutrition program in the North County for Seniors
 - Funded Sheriff replacement vehicles
 - Funded cost allocation for emergency management
 - Funded personnel costs in the courts to allow them to restructure operations to be more efficient and cost effective.
 - Continue to stabilize personnel costs
 - Funded over \$600K in new priority requests by redirecting existing funds from lower priority programs.
- Shifted over \$1 million of existing funds to roads maintenance.
- Eliminated some lower priority programs
- Reorganized several departments
- Stabilized Bond Rating – In 2013, Moody's reviewed our bond rating and provided its third highest bond rating, Aa2, due to the County's "structurally balanced financial operations." In 2012, Standard and Poor's reviewed Douglas County's financial status and rated the County "strong" with it's A+ rating.

Douglas County Strategic Plan

VISION STATEMENT

A community to match the scenery!

MISSION STATEMENT

Working together with integrity and accountability, the Douglas County team is dedicated to providing essential and cost-effective public services fostering a safe, healthy, scenic, and vibrant community for the enjoyment of our residents and visitors.

VALUES

Integrity *We demonstrate honest and ethical conduct through our actions.*

Accountability *We accept responsibility for our actions.*

Customer Service *We deliver efficient and effective service with an attitude of respect and fairness.*

Leadership *We establish the tone and direction for success motivating and inspiring others to accomplish a shared vision.*

Communication *We ensure open dialogue through proactive listening and sharing of information throughout the organization and the community.*

Teamwork *We work together to achieve shared goals.*

PRIORITIES & OBJECTIVES

- 1) **Financial Stability** - *Financial strength and integrity of organization*
- 2) **Public Safety** - *Safe environment for residents, businesses*
- 3) **Economic Vitality**
- 4) **Infrastructure** - *Efficiency and responsiveness in addressing community issues and needs*
- 5) **Natural Environment, Resources and Cultural Heritage**
- 6) **Manage Growth and Change** - *Orderly and sustainable development and growth of community*

Douglas County, Nevada Budget in Brief



Fiscal Year 2013-14

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More detailed information about Douglas County's budget, organizational structure, and news updates can be found on our website at www.douglascountynv.gov.

Budget Overview

There are approximately 40 separate funds in the County, not including the towns of Gardnerville, Genoa and Minden, East Fork Fire and Paramedic Districts or the Redevelopment District. The County funds fall under the following general categories:

General Fund – Used to account for all County functions not required to be accounted for in a separate fund and represents the core services provided to the public.

Special Revenue Funds – Used to account for specific revenue sources that are restricted for a specific purpose. These funds include Room Tax, Social Services, Senior Services and Roads.

Proprietary Funds – Used to account for internal services and enterprise funds. Internal Services Funds, such as Motorpool, are services performed primarily for other County funds. Enterprise Funds are financed and conducted similar to a private business such as the water and sewer utility funds.

Capital Construction Funds – Used to account for the acquisition and construction of major capital facilities (other than those financed solely in the Enterprise Funds).

Debt Funds – Used to account for specific debt obligations incurred in other funds except the Enterprise Funds.

2013-14 Adopted Budgeted Expenditures	
General Fund	\$ 39,998,812
Special Revenue Funds	29,408,750
Proprietary Funds	17,433,501
Capital Construction Funds	4,618,342
Debt Service Fund	2,681,070
	<u>\$ 94,140,475</u>

Capital Projects

Below is a summary of capital projects budgeted for 2013-14:

Capital Projects by Type	
Airport Projects	\$ 109,688
Building/Facility Projects	100,000
Leisure/Com Enhancement Projects	693,487
Technology Projects	200,000
Transportation Projects	2,159,945
Utility (Water/Sewer) Projects	4,140,000
Vehicles/Large Equipment	892,995
Undetermined Capital Projects	3,443,304
	<u>\$ 11,739,419</u>

The three biggest projects in 2013-14 are the North County Water Line Inter-tie, the Community and Senior Center and federally grant funded projects at the Airport. The North County Water Line Inter-Tie will provide regional benefits by connecting major water suppliers. The Community and Senior Center will be constructed in the Carson Valley to enhance services for youth, families and seniors in our community. The Airport projects will help fund repair and maintenance of the asphalt on the runways.

Where the Money Comes From (General Fund - Revenues)

➡ **Property Taxes** \$17,681,970 (45%) Current property tax rate for the General Fund is \$0.8687 per \$100.00 of assessed valuation (subject to state tax cap).

➡ **State Consolidated Taxes** \$10,321,791 (26%) State taxes include sales tax, motor vehicle privilege tax, real property transfer tax, cigarette tax, and liquor tax that is collected at the state and allocated to local governments based on a formula mandated by State Statute.

➡ **Charges for Services** \$3,737,602 (9%) Charges and Fees for those who directly benefit from County Services. For example, planning and engineering fees and utility operator fees.

➡ **Licenses & Permits** \$3,258,500 (9%) Major revenues include building permits, liquor licenses, franchise fees and marriage licenses.

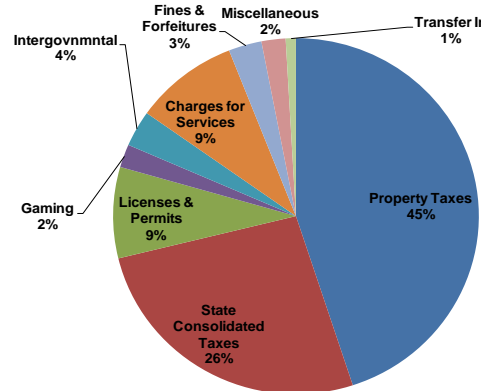
➡ **Intergovernmental** \$1,287,434 (4%) Federal, State and other grants and payment in lieu of property taxes from the Federal Government.

➡ **Fines & Forfeitures** \$1,153,750 (3%) Justice Court fines are the primary revenue source for this category.

➡ **Gaming** \$825,000 (2%) Fees and Licenses collected on gaming establishments

➡ **Miscellaneous** \$838,476 (2%) Interest earned on investments makes up almost all of the revenue in this category.

➡ **Transfers In** \$354,657 (less than 1%) Transfer from Room Tax Fund for Economic Vitality.



Where the Money Goes (General Fund - Expenses)

Personnel costs are nearly 72% of total expenses for Douglas County, which is similar to the national average of 70-80% for private sector service-oriented businesses. The County has worked to stabilize salary and benefit costs after years of unsustainable growth. The following is a breakdown of General Fund expenses by service area:

➡ **Public Safety** \$15,504,076 (39%) Includes Sheriff and Animal Control services.

➡ **General Government** \$10,795,189 (27%) Includes general services such as County Commissioners, County Manager, Finance, Human Resources, Community Development, Clerk/Treasurer, Assessor and Recorder.

➡ **Judicial** \$8,586,079 (22%) Includes Justice Courts, District Courts, Constable, Alternative Sentencing and Juvenile Justice programs.

➡ **Public Works** \$1,317,960 (3%) Includes Administration, Facilities and Engineering.

➡ **Transfers Out** \$2,457,754 (6%) Included are funds transferred to Road Operating, Room Tax, Senior Center, Water Utility Funds, and Regional Transportation Fund.

➡ **Contingency** \$791,514 (2%) Contingency is budgeted for unforeseen events that may occur during the year.

➡ **Health and Sanitation** \$546,240 (1%) Includes Weed Control.

